

Small school districts of 500 ADA or less may find it advantageous to pool resources to provide programs that cannot be financed by one district alone. The following example assumes that five small districts contract with the county office of education (COE) to use Tobacco-Use Prevention Education (TUPE) money to run an after-school program designed to reach students at risk of using tobacco.

**Example 1: The COE receives TUPE grant money for administrative purposes. The districts receive TUPE grant money for program purposes.**

(a) The following entries record the receipt of the TUPE grants.

For the COE:

<u>Fund/Group</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
01	6680	0	0000	0000	8590	000

- Fund 01 is the County School Service Fund.
- Resource 6680 is TUPE: COE Administrative Grants.
- Project Year is not applicable in this example.
- Goal is not required for revenue.
- Function is not required for revenue.
- Object 8590 is All Other State Revenue.
- School is not required.

For the districts:

<u>Fund/Group</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
01	6660	0	0000	0000	8590	000
01	6670	0	0000	0000	8590	000

- Fund 01 is the General Fund.
- Resource 6660 is TUPE: Elementary Grades 4–8, and Resource 6670 is TUPE: High School Competitive Grants.
- Project Year is not applicable in this example.
- Goal is not required for revenues.
- Function is not required for revenues.
- Object 8590 is All Other State Revenue.
- School is not required.

(b) According to the contractual agreement, the districts pay the COE to operate the Tobacco-Use Prevention Education program.

For the COE, the revenue is booked as a local restricted resource:

<u>Fund/Group</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
01	9150	0	0000	0000	8677	000

## 205—Cooperative Projects

- Fund 01 is the County School Service Fund.
- Resource 9150 is a unique code the COE is using for the Friday Night Live contract with an LEA. Project Year is not applicable in this example.
- Goal is not required for revenue.
- Function is not required for revenue.
- Object 8677 is Interagency Services Between LEAs.
- School is not required.

For districts the expenditure fulfills the reporting requirement to CDE; the district, as grantee, is responsible for reporting expenditures.

<u>Fund/Group</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
01	6660	0	0000	4000	5800	000
01	6670	0	0000	4000	5800	000

- Fund 01 is the district's General Fund.
- Resource 6660 is TUPE: Elementary Grades 4–8, and Resource 6670 is TUPE: High School Competitive Grants.
- Project Year is not applicable in this example.
- Goal 0000 is Undistributed. If the TUPE program serves only K–12 students, the goal might be Goal 1110, Regular Education, K–12.
- Function 4000 is Ancillary Services.
- Object 5800 is Professional/Consulting Services and Operating Expenditures.
- School is not required.

(c) The COE operates the Friday Night Live program.

The COE then expends the TUPE funding:

<u>Fund/Group</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
01	9150	0	7110	4000	1200	000

- Fund 01 is the County School Service Fund.
- Resource 9150 is a unique code the COE is using for the Friday Night Live contract.
- Project Year is not applicable in this example.
- Goal 7110 is Nonagency–Educational. The COE is using the money of another entity to provide services for that entity.
- Function 4000 is Ancillary Services.
- Object 1200 is Certificated Pupil Support Salaries.
- School is not required.

The districts have no further entries because they have spent their grants.

## 205—Cooperative Projects

While the COE spends its TUPE money administering the districts' TUPE program, the COE resource is retained.

<u>Fund/Group</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
01	6680	0	8600	2100	2400	000

- Fund 01 is the County School Service Fund.
- Resource 6680 is TUPE: COE Administrative Grants.
- Project Year is not applicable in this example.
- Goal 8600 is County Service to Districts.
- Function 2100 is Supervision of Instruction.
- Object 2400 is Clerical, Technical, and Office Staff Salaries.
- School is not required.

- (d) At year-end the full funding has not been expended and there is carryover into the next year. The terms of the contract with the districts allow carryover only into the following year; money not spent in the following year must be returned to the districts.

The COE books deferred revenue as follows:

<u>Fund/Group</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
01	9150	0	0000	0000	9650	000

- Fund 01 is the County School Service Fund.
- Resource 9150 is a unique code the COE is using for the Friday Night Live contract.
- Project Year is not applicable in this example.
- Goal is not required for balance sheet accounts.
- Function is not required for balance sheet accounts.
- Object 9650 is Deferred Revenue.
- School is not required.

The districts have no further entries because they have spent their grants.

<b>205—Cooperative Projects</b>
---------------------------------